FTB CHECK CASHER INFORMATION REPORTING
RECORD LAYOUT

Record Layout for filing check casher information returns on CD-ROM

Purpose

These instructions provide the specifications for filing check casher information reports on CD-ROM with the Franchise Tax Board.

General Guidelines
- Submit only one CD-ROM disk for each reporting check casher business.
- All reporters must provide a "T" record. The "T" record tells us if you are a third-party transmitter preparing the file on behalf of a check casher business or a check casher preparing your own return.
- All reporters must provide an "A" record. An "A" record identifies the check casher business making the report.
- Left-justify all entries.
- Populate fields with only contain alpha or numeric characters, or blanks. Do not use punctuation or symbols.
- Enter all monetary amounts in U.S. dollars.
- Provide at least the first five numbers. Provide the nine-digit (ZIP+ 4) number whenever possible.
- Addresses -- Use the complete physical street address and city. When entering the state and country, use the abbreviations found in the U.S. Postal Service Standard State/Country Codes.
- Telephone numbers -- Enter the area code first and then the seven numbers, using the format XXXXXXXXXX.
- Transaction Date -- Enter All Dates In MMDDYYYY format. For example, you would enter January 1, 2006 as: 01012006.

Record Descriptions

Record T: Transmitter Record

The transmitter "T" record identifies the entity that prepared the CD-ROM. All reporters must provide a "T" record. It is always the first field on the file and is always followed by the "A" record.

Record A: Check Casher Information Record

The "A" record is always the second record. It contains information identifying the check casher business providing the information on the CD-ROM. The check casher business is responsible for the completeness, accuracy, and timely submission of the report.

Record B: Check Presenter Record

You must complete a "B" record for each check presenter and each reportable transaction. For example: If you have 10 transactions related to a check presenter, you will provide 10 "B" records; one for each transaction. Each of the B records will contain identifying information about the check presenter. For each presenter, provide us with:

- Name
- Address
- Type of identification, e.g. taxpayer identification number, driver's license, etc.
- Identification number.
- Total number of transactions being reported
- Total dollar amount of all transactions

We understand that you will not always have all of the information we ask for. When this occurs, leave that field blank.

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Record C: Check Presenter Transaction Summary
File one "C" record to summarize the transactions for each check presenter you are reporting on. For example: You report information for five check presenters, each with 10 reportable transactions. You would create five "C" records. Each "C" record would contain:

- Record type
- Last name
- First name
- Middle initial
- Taxpayer Identification Number
- Sum of all B Records for this check presenter
- Total dollar amount of the "B" Records for this check presenter
- Record Sequence Number

Record F: End of File
The "F" record indicates the end of the file and should be the last record on your file. The "F" record contains:

- Record type
- Number of "A" records on the file. (Note: There should only be one "A" record per CD-ROM).
- Total number of "B" records on the file.
- Total Number of "C" records on the file
- Record sequence number

Transmittal Form

You must provide a completed Form FTB 3606, CD-ROM Transmittal Form – Check Casher Information Returns, with your CD-ROM disk. This form is available for downloading from our Check Casher web page. We are located on the Internet at www.ftb.ca.gov. Enter "check casher" into the search field.

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Submitting Files

Make sure your file meets these requirements before you submit them:

- Data must be recorded in standard ASCII code.
- Records must be a fixed length of 944 bytes per record.
- We prefer you zip large files onto a single CD-ROM instead of sending multiple disks.
- Do not place gummed labels on a CD-ROM. The weight of the label may unbalance the disc and cause read/write errors. You can label the CD-ROM by writing on the top surface using permanent ink.

Mailing Your CD-ROM

Always include a completed Check Casher Transmittal Form with your file. Include the submission date, your name and the sequence of each CD-ROM submitted; e.g., 1 of 2, 2 of 2, etc. If you submit only one CD-ROM, label it 1 of 1.

- **Mail your CD-ROM to:**
  U.S. Mail
  Data Exchange MS A10
  Franchise Tax Board
  PO Box 1468
  Sacramento CA 95812-1468

- Or ship it to:
  Shipping
  Data Exchange MS A10
  Franchise Tax Board
  9646 Butterfield Way
  Sacramento CA 95827

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Where to get help

Visit our check casher webpage regularly for the most current news and information about check casher information reporting. You can also call our Information Reporting Helpdesk at (916) 845-6304. We are available Monday through Friday except for official State holidays. You receive prompt response to your correspondence by sending us an email at IRPhelp@ftb.ca.gov

Send all other written correspondence to:
Check Casher Information Reporting   MS A181
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468

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Data Element	Start Position	End Position	Size	Type	Characteristics
					Record Name: Transmitter "T" Record
Record type	1	1	1	Alpha	Enter "T." A "T" record is required if you are a: • Third-party transmitter preparing the file on behalf of a check casher business. • Check casher preparing your own file.
Report year	2	5	4	Numeric	Enter all four digits for the year you are reporting on 20XX. For example "2006."
Transmitter's Federal Employer Identification Number (FEIN)	6	14	9	Numeric	Enter your Federal Employer Identification Number. If unknown, enter your social security number. Left-justify. Omit hyphens.
Transmitter name	15	54	40	Alpha/numeric	Enter your name in the manner in which you use it in normal business. Left-justify and leave the unused positions blank.
Transmitter name (Continuation)	55	94	40	Alpha/numeric	Enter any additional information that may be part of the name. Left-justify and leave the unused positions blank.
Company name	95	134	40	Alpha/numeric	Leave this field blank if it is the same as the transmitter. If different, enter the name of the company associated with the address where correspondence should be sent. Left-justify and leave the unused positions blank.
Company name (Continuation)	135	174	40	Alpha/numeric	Enter any additional information that may be part of the name of the company where correspondence should be sent.
Mailing address	175	214	40	Alpha/numeric	Enter the address where correspondence should be sent. Left-justify and leave the unused positions blank.
Suite or apartment number	215	219	5	Alpha/numeric	Enter the suite or apartment number only. Do not enter words or abbreviations For example: enter Suite C-1234 as C1234. Left-justify. Omit hyphens and leave the unused positions blank.

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Data Element	Start Position	End Position	Size	Type	Characteristics
City	220	259	40	Alpha	Enter the city, town, or post office where correspondence should be sent. Omit hyphens. Left-justify information and leave the unused positions blank.
State	260	261	2	Alpha	Enter the valid U.S. Postal Service state. Abbreviations found in US Postal Service standard state/country codes. Format = CA
ZIP Code	262	270	9	Numeric	Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and leave the unused positions blank. Do not enter hyphens, or alpha characters.
Contact person's last name	271	310	40	Alpha	Enter the last name of the person we should contact if we have a problem with the file. Omit hyphens. Left-justify information and leave the unused positions blank.
Contact person's first name	311	350	40	Alpha	Enter the first name of the person we should contact if we have a problem with the file. Omit hyphens. Left-justify information and leave the unused positions blank.
Contact phone number and extension	351	365	15	Numeric	Enter the telephone number of the person to contact regarding this file. Omit hyphens. If no extension is available, left-justify information and leave the unused positions blank.
Record sequence number	366	373	8	Numeric	Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" since it is always the first record in the file. Left-justify information and leave the unused positions blank.
Record Name: Check Casher "A" Record					
Record type	1	1	1	Alpha	Enter "A". An "A" Record is required for every file. It identifies the check casher business making the report

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Data Element	Start Position	End Position	Size	Type	Characteristics
Name of reporting business	2	41	40	Alpha/numeric	Enter check casher business name as it appears on your Department of Justice-issued check casher permit. If there is no permit, enter the name of the business as it appears on the business license.
Federal Employer Identification Number (FEIN)	42	50	9	Numeric	Enter your Federal Employer Identification Number. Omit hyphens. Left-justify. If unknown, use the business owner's Social Security Number.
State Employer Identification Number (SEIN)	51	58	8	Numeric	Enter your State Employer Identification Number. This number is issued by the Employment Development Department. Left Justify. If unknown, leave blank.
Check Casher Permit Number	59	65	7	Numeric	Enter the Check Casher Permit Number. This number is issued by the Department of Justice. If unknown, leave blank. Omit hyphens.
Type of business	66	67	1	Alpha	Enter only one alpha character for the business type: A = Sole proprietor B = Partnership C = Corporation D = Other
Street address	68	107	40	Alpha/numeric	Enter the physical street address. Left-justify and leave the unused positions blank.
Suite or apartment number	108	112	5	Alpha/numeric	Enter the suite or apartment number only. Do not enter words or abbreviations. For example: enter Suite C-1234 as C1234. Left-justify. Omit hyphens. Leave the unused positions blank.
City	113	152	40	Alpha	Enter the city or town for the location of the business. Omit hyphens. Left-justify information and leave the unused positions blank.
State	153	154	2	Alpha	Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier. Abbreviations found in US Postal Service standard state/country codes. For example: CA for California.

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Data Element	Start Position	End Position	Size	Type	Characteristics
ZIP Code	155	163	9	Numeric	Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and leave the unused positions blank. Do not enter hyphens or alpha characters.
Phone number	164	178	15	Numeric	Enter the telephone number of the check casher business. Omit hyphens. Left-justify information and leave unused positions blank. For example: The phone number123-456-7890 with an extension of 1234 would be entered as: 12345678901234.
Record sequence number	179	186	8	Numeric	Enter the number of the record as it appears within your file. The record sequence number for the "A" Record will always be "2" since it is always the second record on your file. Left-justify information and leave the unused positions blank.
Record B: Check Presenter Information					
Record type	1	1	1	Alpha	Enter a "B." Complete a "B" Record for each reportable transaction. (For example: If you have 10 transactions to report for a check presenter, complete 10 "B" Records; one for each transaction.)
Transaction date	2	9	8	Numeric	Enter the date of the transaction. Enter using the following format: MMDDYYYY MM = Month DD = Day YYYY = year. Left-justify. Omit punctuation.

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Data Element	Start Position	End Position	Size	Type	Characteristics
Taxpayer Identification Number	10	18	9	Numeric	Enter the check presenter's social security number or taxpayer identification number. If unknown, leave blank.
Type of identification	19	19	1	Alpha	If you have already entered the check presenter's social security number or taxpayer identification number, leave this field blank. Otherwise, enter the alpha character that best describes how you were able to verify the check presenter's identity. . A = Driver's license/state identification B = Passport C = Alien registration D = Foreign national identification E = Vehicle license number F = Other G = No identification
Identification number	20	39	20	Alpha/numeric	If you have already entered the check presenter's social security number or taxpayer identification number, leave this field blank. Otherwise, enter the number found on the document used to verify the check presenter's identity. Do not enter hyphens. Left-justify information and leave the unused positions blank. If unavailable, leave blank.
Type of monetary instrument	40	40	1	Alpha	Enter the alpha character that describes the type of monetary instrument used in the transaction. A = payroll check B = personal check

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Data Element	Start Position	End Position	Size	Type	Characteristics
Transaction amount	41	55	15	Numeric	Enter the dollar amount for this transaction. Use monetary amounts in U.S. dollars and cents. Do not enter dollar signs, commas, decimal points, or negative amounts. Left-justify And leave all unused positions blank. For example: $10,050.25 would be entered as: 1005025
Last name	56	95	40	Alpha	Enter the last name of the check presenter. Left-justify and leave the unused positions blank.
First name	96	135	40	Alpha	Enter the first name of the check presenter. Left-justify and leave unused positions with blank.
Middle initial	136	136	1	Alpha	Enter the middle initial of the check presenter. If unknown, leave blank.
Street address	137	186	40	Alpha/numeric	Enter the street address of the check presenter. Left-justify. Omit hyphens And leave unused positions blank.
Suite or apartment number	187	191	5	Alpha/numeric	Enter the suite or apartment number only. Omit all punctuation. For example: enter Suite C-1234 as C1234. Left-justify.
City	192	231	40	Alpha	Enter the city or town. Omit hyphens. Left-justify information and leave the unused positions blank.
State	232	233	2	Alpha	Enter the valid U.S. Postal Service state abbreviations for states Abbreviations found in US Postal Service standard state/country codes. Format = CA
ZIP Code	234	242	9	Numeric	Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left-justify information and leave the unused positions blank. Do not enter hyphens, or alpha characters

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Data Element	Start Position	End Position	Size	Type	Characteristics
Record sequence number	243	250	8	Numeric	Enter the number of the record as it appears within your file. The "T" record is always 1. The "A" record is always 2. Each "B" record, thereafter, must be incremented by one in ascending numerical sequence. For example: You are reporting 10 transactions for Patricia Peppermint. You will have: • One "T" record • One "A" record • 10 "B" records The record sequence numbers for the "B" records will be 3,4,5,6,7,8,9,10, 11, and 12. Left-justify the information and leave the unused fields blank.
Record C: Check Presenter Transaction Summary					
Record type	1	1	1	Alpha	Enter a "C" as the record type. A "C" Record must follow each group of "B" Records. The "C" Record summarizes all the reportable transactions within a group of "B" Records.
Last name	2	41	40	Alpha	Enter the last name of the check presenter. Left-justify and leave the unused positions blank.
First name	42	81	40	Alpha	Enter the first name of the check presenter. Left-justify and leave unused positions with blank.
Middle initial	82	82	1	Alpha	Enter the middle initial of the check presenter. Leave blank if unknown.

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Data Element	Start Position	End Position	Size	Type	Characteristics
Taxpayer Identification Number	83	91	9	Numeric	Enter the check presenter's social security number or taxpayer identification number. If unknown, leave blank.
Sum of all B Records for this check presenter	92	101	10	Numeric	Enter the sum of all the "B" Records for this check presenter. Do not include punctuation or symbols. Left-justify information and leave the unused fields blank.
Total dollar amount of the "B" Records for this check presenter	102	111	10	Numeric	Provide the total dollar amount of all the transactions you have reported for this check presenter. Show the total in whole dollars only. Do not enter dollar signs, commas, decimal points, or negative amounts. Left-justify and leave the unused fields blank. For example: $10,050.25 would be entered as: 1005025

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Data Element	Start Position	End Position	Size	Type	Characteristics
Record sequence number	112	119	8	Numeric	Enter the number of the record as it appears within your file. (The "T" record is always 1. The "A" record is always 2. Each "B" record, thereafter, must be incremented by one in ascending numerical sequence. For example: You are reporting 10 transactions for check presenter named Patricia Peppermint. You will have" • One "T" record • One "A" record • 10 "B" records • One "C" record The record sequence numbers for the "B" records will be 3,4,5,6,7,8,9,10, 11, and 12. The record sequence number for the "C" record will be 13.
Record F: End of File					
Record type	1	1	1	Alpha	Enter an "F." The "F" Record indicates the end of the file and should be the last record on your file.
Number of "A" records	2	6	5	Numeric	Enter the total number of "A" records in the entire file. Left-justify and leave the unused positions blank.
Total number of "B" records.	7	14	8	Numeric	Enter the total number of "B" records (within the file. No punctuation or symbols. Left-justify and leave the unused positions blank.
Total Number of "C" records	15	19	5	Numeric	Enter the total number of "C" records in the file. No punctuation or symbols. Left-justify and leave the unused positions blank.

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Data Element	Start Position	End Position	Size	Type	Characteristics
Record sequence number	20	27	8	Numeric	Enter the number of the record as it appears within your file. (The "T" record is always "1." The "A" record is always "2." Each "B" record, thereafter, must be incremented by one in ascending numerical sequence, i.e. 3, 4, 5, etc. For example: You are reporting 10 transactions for check presenter named Patricia Peppermint. You will have" • One "T" record • One "A" record • 10 "B" records • One "C" record • One "F" record The record sequence numbers for the "B" records will be 3,4,5,6,7,8,9,10, 11, and 12. The record sequence number for the "C" record will be 13. The record sequence number for the "F" record will be 14. Left-justify the information and leave the unused fields blank.

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